



State of Wyoming SCHOOL FOUNDATION BLOCK GRANT as of 2005 Laws

WYOMING LEGISLATIVE SERVICE OFFICE
RESEARCH STAFF

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INTRODUCTION

The School Foundation Block grant provides Wyoming's local school districts with funding for the necessary instructional and operational resources to provide each Wyoming student with an equal opportunity to receive a proper education. The funding that each district receives is a function of the components of the education resource block grant model and the characteristics of the schools and students within a particular district. The block grant determines the amount available to the district, but it does not determine how that funding is spent.

This document graphically illustrates the model from general to specific. It begins with a summary chart that shows the components of the model. Each part of the model is further sub-divided to show increasing detail. The document concludes with a depiction of local and state revenues to identify the revenue sources supporting the funding requirements of the model.

Note Regarding Reported Figures: The dollar amounts reported in this document, except for the grade-level figures of the prototypes, are ***preliminary estimates*** as of March 3, 2005 and are subject to change. These estimates ***are not intended to be used for district budgets.***

For more information, contact the Wyoming Legislative Service Office
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<http://legisweb.state.wy.us/>

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SCHOOL FOUNDATION BLOCK GRANT

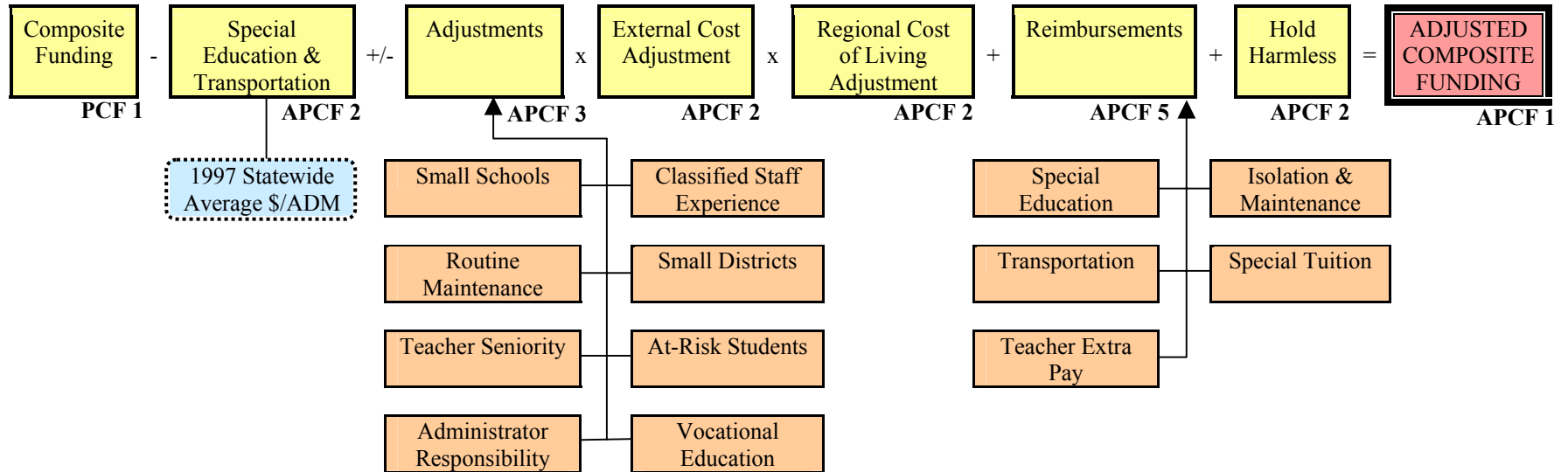
I. PROTOTYPICAL COMPOSITE FUNDING

$$\begin{array}{c}
 \text{(ELEM Prototype x ELEM ADM)} + \text{(MS Prototype x MS ADM)} + \text{(HS Prototype x HS ADM)} \\
 \hline
 \text{District Total ADM}
 \end{array}
 = \text{COMPOSITE FUNDING}$$

PCF 2 - 4

PCF 1

II. ADJUSTED PROTOTYPICAL COMPOSITE FUNDING



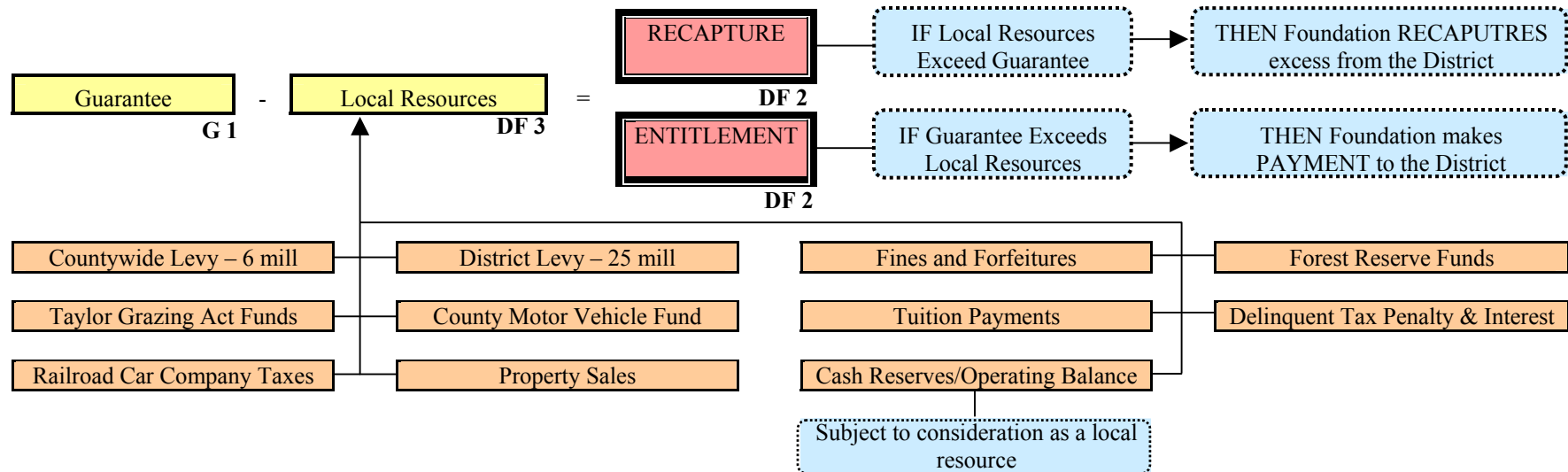
III. GUARANTEE

$$\begin{array}{c}
 \text{Adjusted Composite Funding} \\
 \text{APCF 1}
 \end{array}
 \times \begin{array}{c}
 \text{ADM} \\
 \text{PCF 4}
 \end{array}
 = \text{GUARANTEE}$$

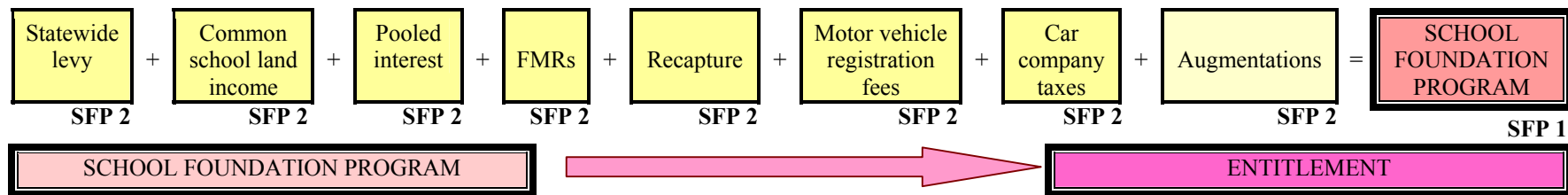
G 1

FUNDING THE BLOCK GRANT

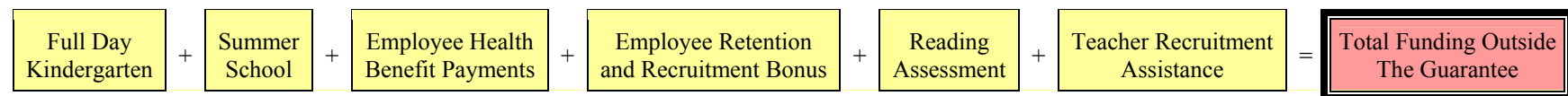
IV. DISTRICT FUNDING- ENTITLEMENT & RECAPTURE



V. REVENUES DEPOSITED IN THE SCHOOL FOUNDATION PROGRAM



VI. FUNDING OUTSIDE THE GUARANTEE



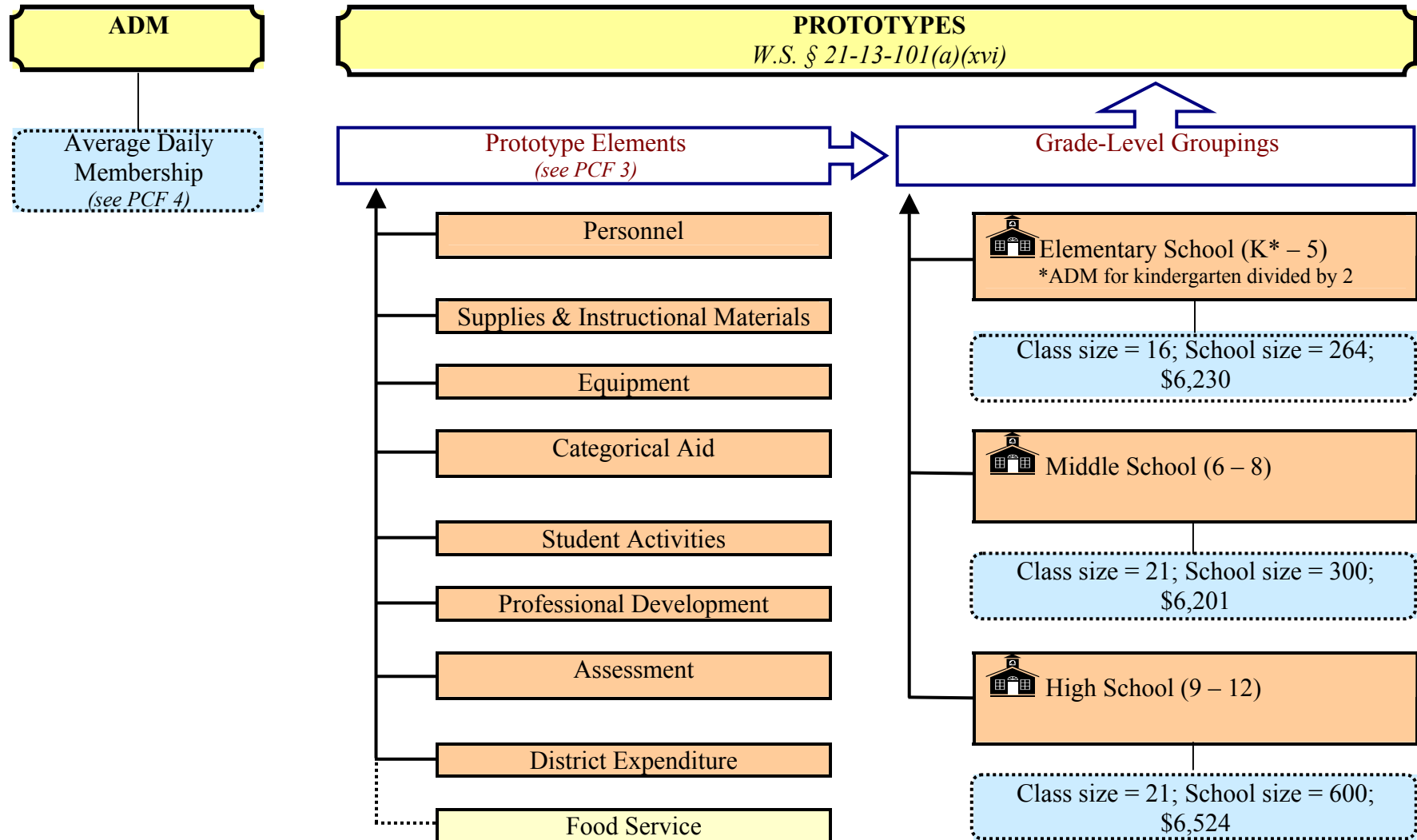
I. PROTOTYPICAL COMPOSITE FUNDING

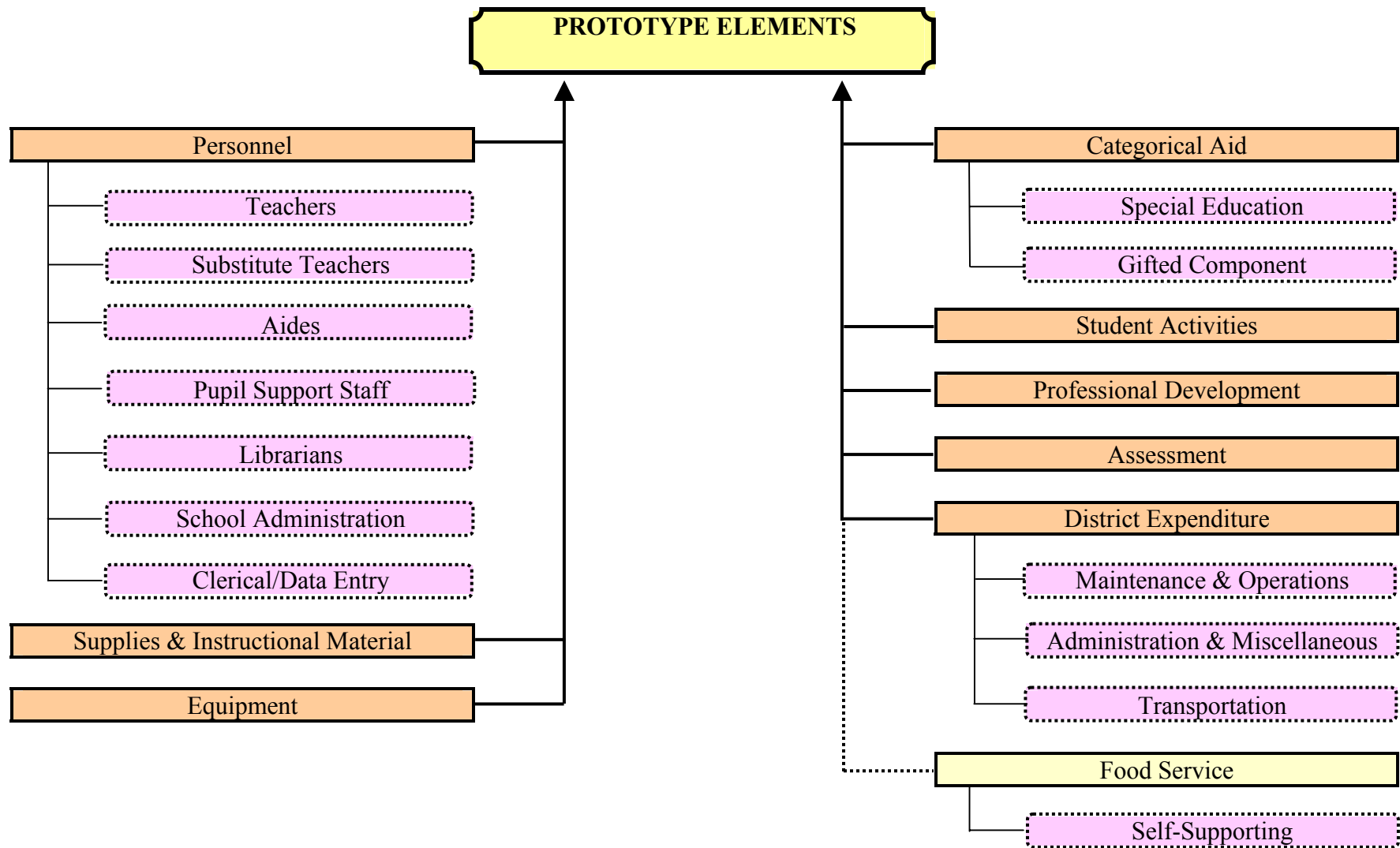
The prototypical composite funding represents the funding generated by the elementary, middle school, and high school prototypes. This section illustrates the prototypes and the ADM (average daily membership) component of the model.

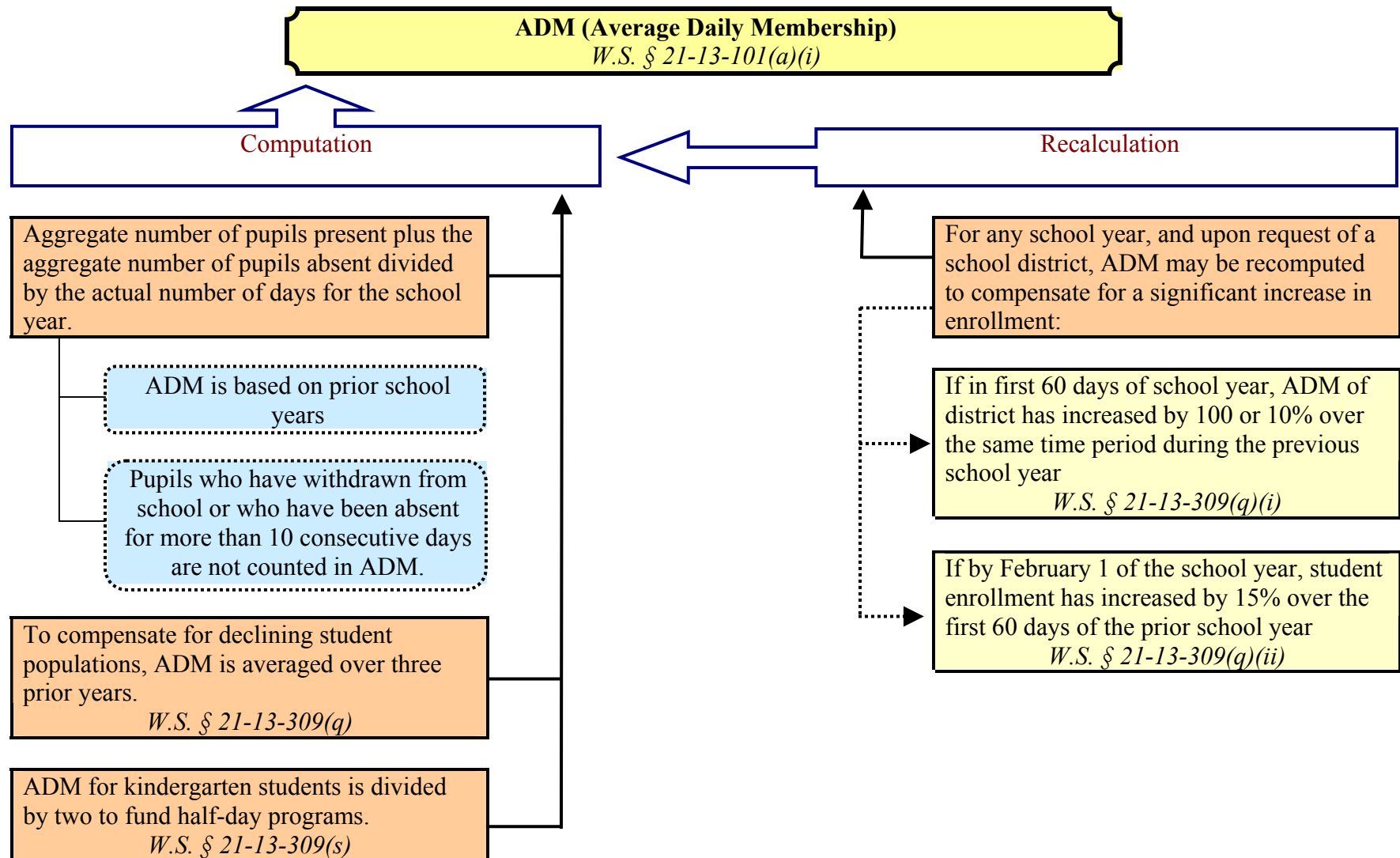
Statutory Authority:
W.S. § 21-13-309(m)

(ELEM Prototype x ELEM ADM)	+	(MS Prototype x MS ADM)	+	(HS Prototype x HS ADM)	=	COMPOSITE FUNDING
District Total ADM						

COMPONENTS

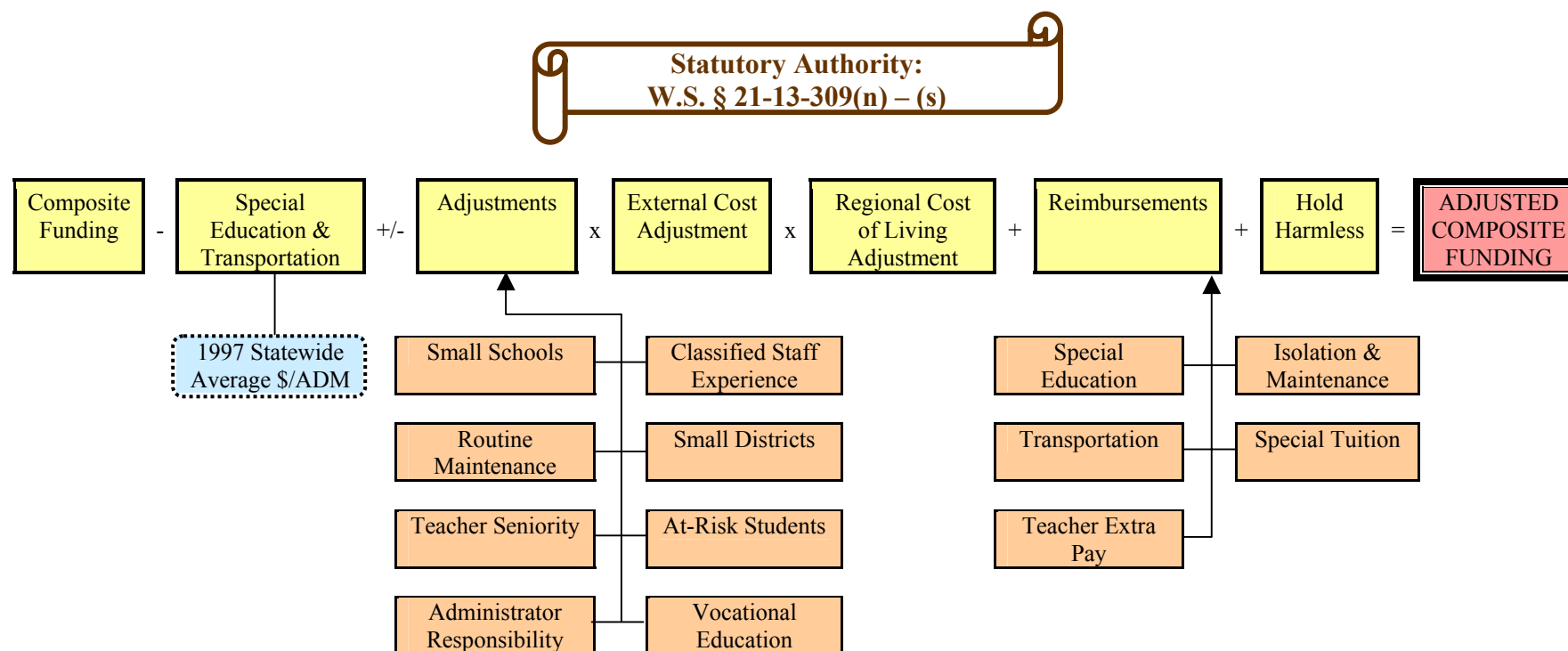




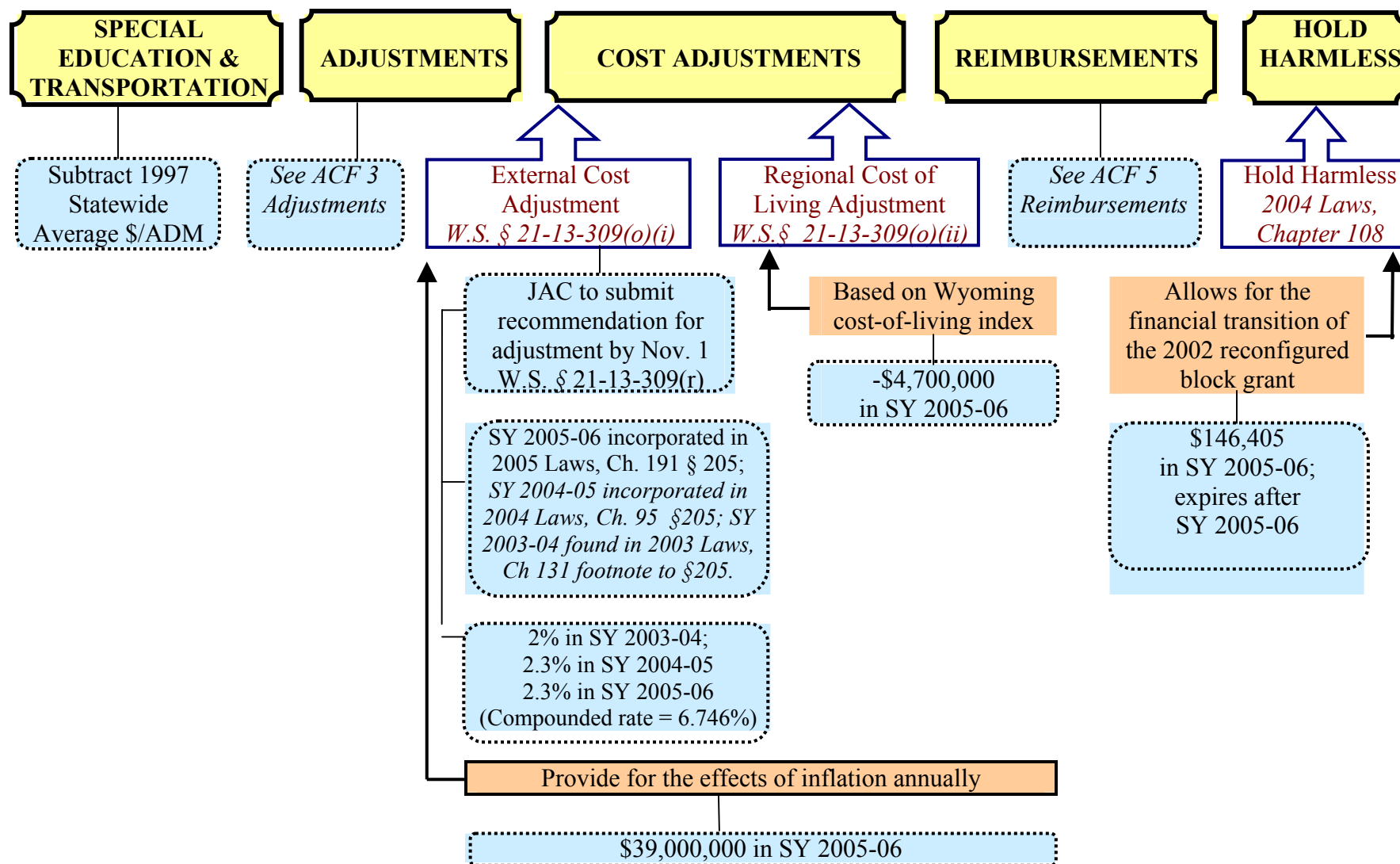


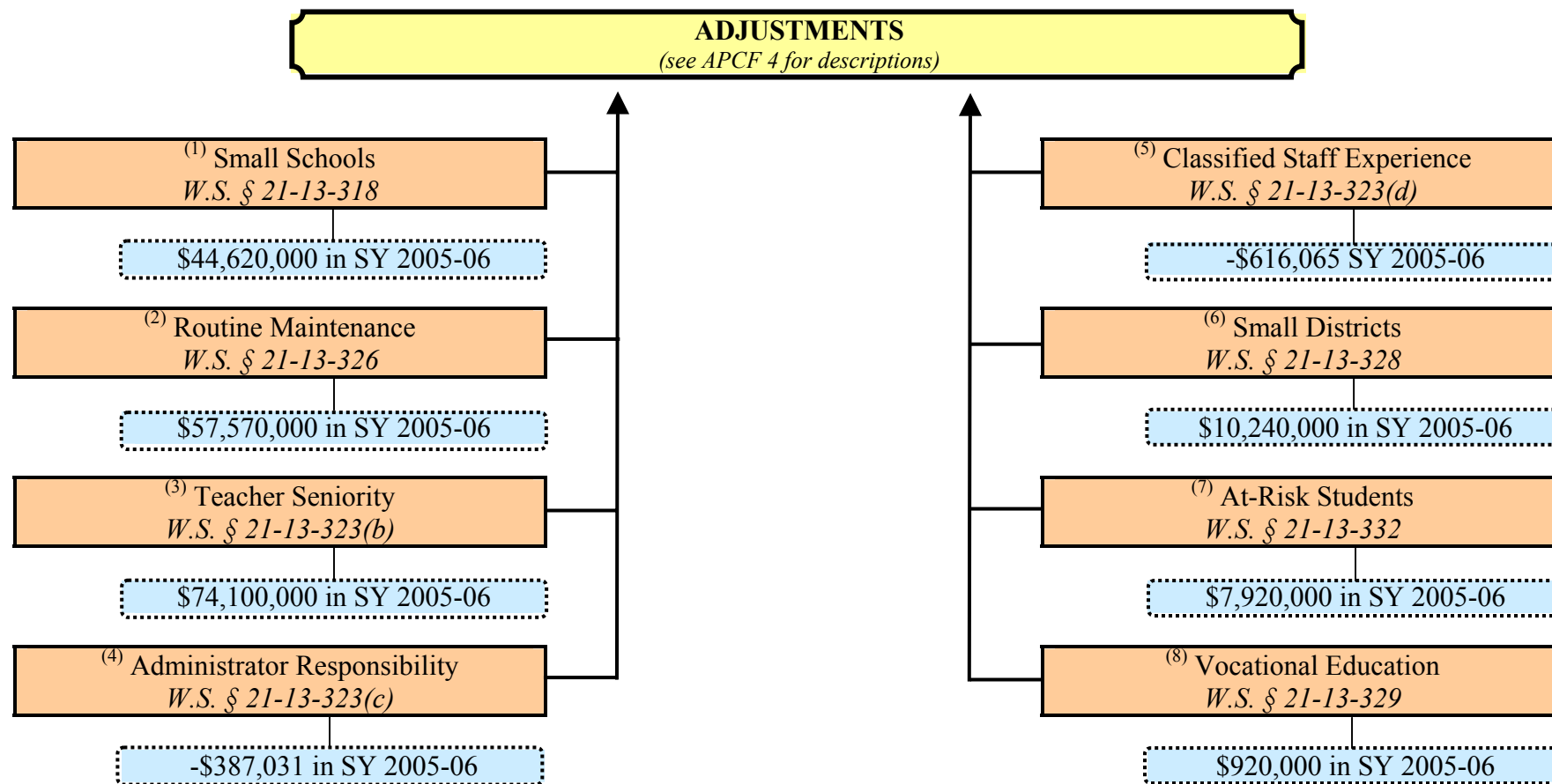
II. ADJUSTED PROTOTYPICAL COMPOSITE FUNDING

The adjusted prototypical composite funding modifies the composite funding. This section illustrates the adjustments and reimbursements made to the prototypical composite funding.



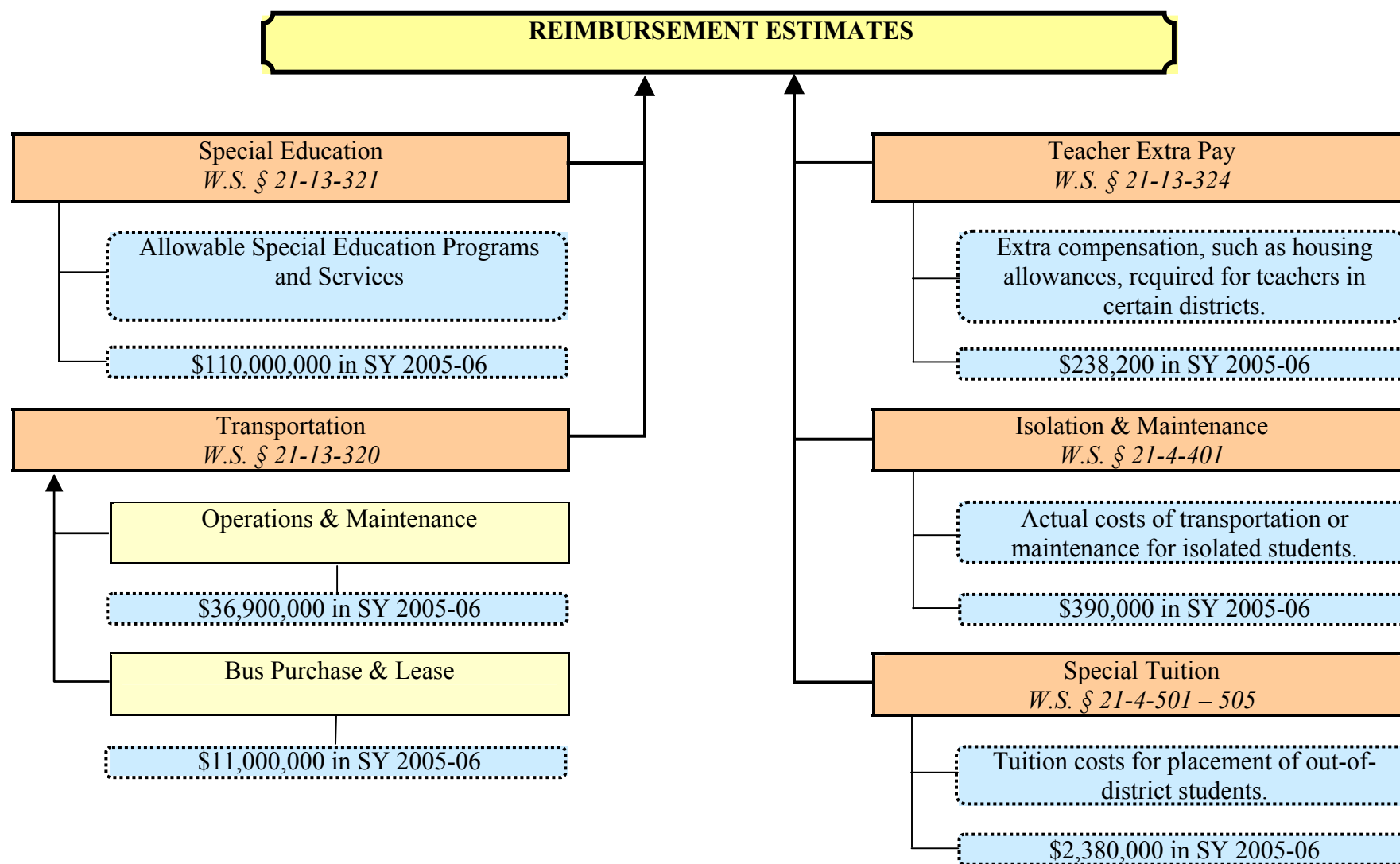
COMPONENTS





ADJUSTMENTS

- (1) Small Schools:** Compensation to schools with ADM below prototypical levels for diseconomies of operating a small school.
- (2) Routine Maintenance:** Compensation for regular maintenance of school district buildings based on gross square footage.
- (3) Teacher Seniority:** Compensation for wage variations associated with teacher experience.
- (4) Administrator Responsibility:** Compensation for wage variations among administrators due to differences in responsibility, education, and experience.
- (5) Classified Staff Experience:** Compensation for wage variations associated with staff experience.
- (6) Small Districts:** Compensation to districts with low ADM where prototype funding does not fully support operation of district administration and school board.
- (7) At-Risk Students:** Compensation for cost of services to high concentrations of students at risk of not achieving mastery of state standards using a proxy of an unduplicated count of students eligible for the federal free and reduced lunch program and those classified as limited English proficient and mobile students.
- (8) Vocational Education:** Additional funding for vocational education beyond that contained in the high school prototype.



III. GUARANTEE

The guarantee is the foundation program amount for each district and is arrived at by multiplying the adjusted prototypical composite funding by the ADM for each district. Since there are no new elements to illustrate, this section shows the preliminary guarantee for each Wyoming district.

Statutory Authority:
W.S. § 21-13-309(p)

Adjusted Composite
Funding

x

ADM

=

GUARANTEE

SY 2005-06 BLOCK GRANT *ESTIMATED* GUARANTEE TO WYOMING DISTRICTS – PRELIMINARY
TOTAL GUARANTEE = \$ 773,032,000

District	Base City	Guarantee
Albany #1	Laramie	\$32,965,000
Big Horn #1	Cowley	\$8,004,000
Big Horn #2	Lovell	\$5,994,000
Big Horn #3	Greybull	\$5,146,000
Big Horn #4	Basin	\$4,392,000
Campbell #1	Gillette	\$63,071,000
Carbon #1	Rawlins	\$15,037,000
Carbon #2	Saratoga	\$10,057,000
Converse #1	Douglas	\$13,810,000
Converse #2	Glenrock	\$7,398,000
Crook #1	Sundance	\$11,963,000
Freemont #1	Lander	\$16,477,000
Freemont #2	Dubois	\$3,073,000
Freemont #6	Pavillion	\$4,884,000
Freemont #14	Ethete	\$7,276,000
Freemont #21	Ft. Washakie	\$4,275,000
Freemont #24	Shoshoni	\$3,968,000
Freemont #25	Riverton	\$20,746,000
Freemont #38	Arapahoe	\$4,747,000
Goshen #1	Torrington	\$17,449,000
Hot Springs #1	Thermopolis	\$7,628,000
Johnson #1	Buffalo	\$12,044,000
Laramie #1	Cheyenne	\$106,077,000
Laramie #2	Pine Bluffs	\$10,557,000

District	Base City	Guarantee
Lincoln #1	Kemmerer	\$6,874,000
Lincoln #2	Afton	\$21,169,000
Natrona #1	Casper	\$93,888,000
Niobrara #1	Lusk	\$4,639,000
Park #1	Powell	\$13,765,000
Park #6	Cody	\$18,173,000
Park #16	Meeteetse	\$2,098,000
Platte #1	Wheatland	\$11,931,000
Platte #2	Guernsey	\$3,057,000
Sheridan #1	Ranchester	\$9,838,000
Sheridan #2	Sheridan	\$26,710,000
Sheridan #3	Clearmont	\$2,426,000
Sublette #1	Pinedale	\$7,072,000
Sublette #9	Big Piney	\$6,595,000
Sweetwater #1	Rock Springs	\$37,800,000
Sweetwater #2	Green River	\$23,466,000
Teton #1	Jackson	\$23,889,000
Uinta #1	Evanston	\$23,870,000
Uinta #4	Mountain View	\$6,841,000
Uinta #6	Lyman	\$7,313,000
Washakie #1	Worland	\$11,386,000
Washakie #2	Ten Sleep	\$1,923,000
Weston #1	Newcastle	\$7,878,000
Weston #7	Upton	\$3,393,000

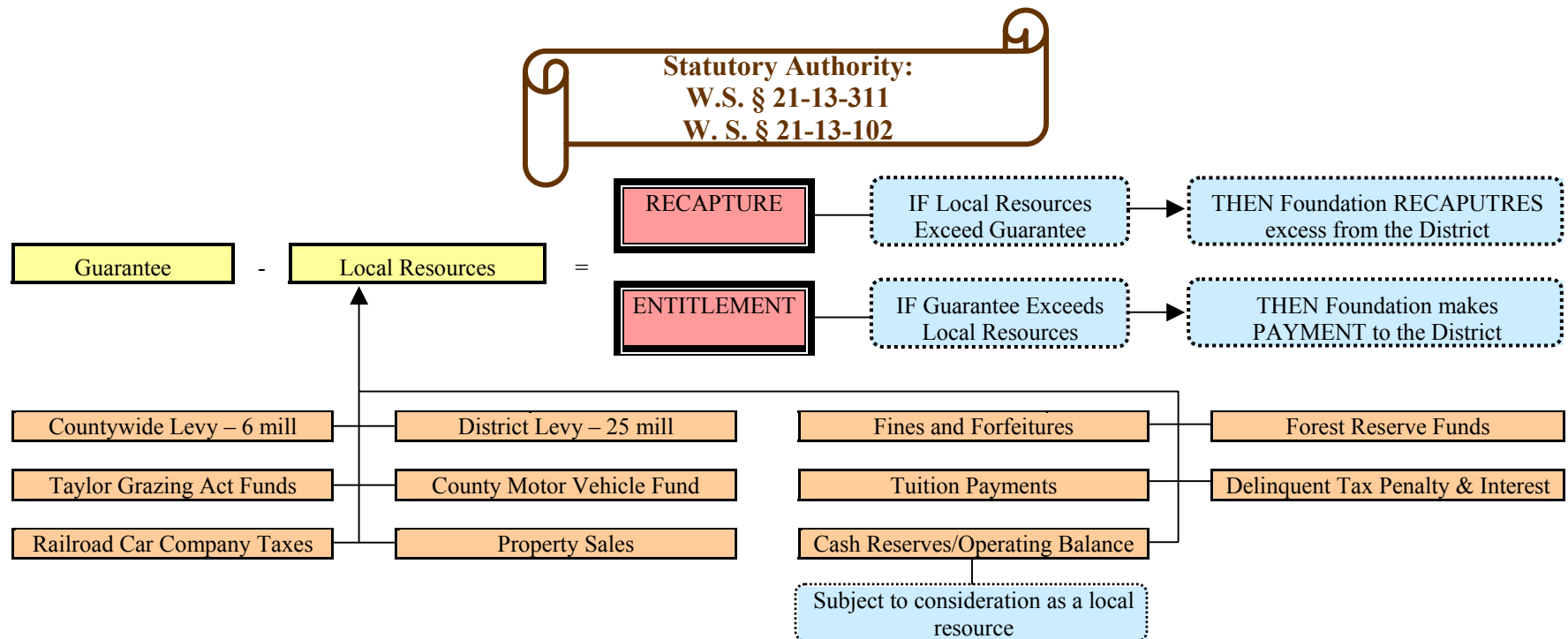
Source: LSO School Finance staff.

Notes: Assumptions include transportation reimbursement growth (4%), special education reimbursement growth (4%), and transportation lease/purchase after 3/98 growth (4%). ADM based upon SY05 60-day count, SY04, and SY03.

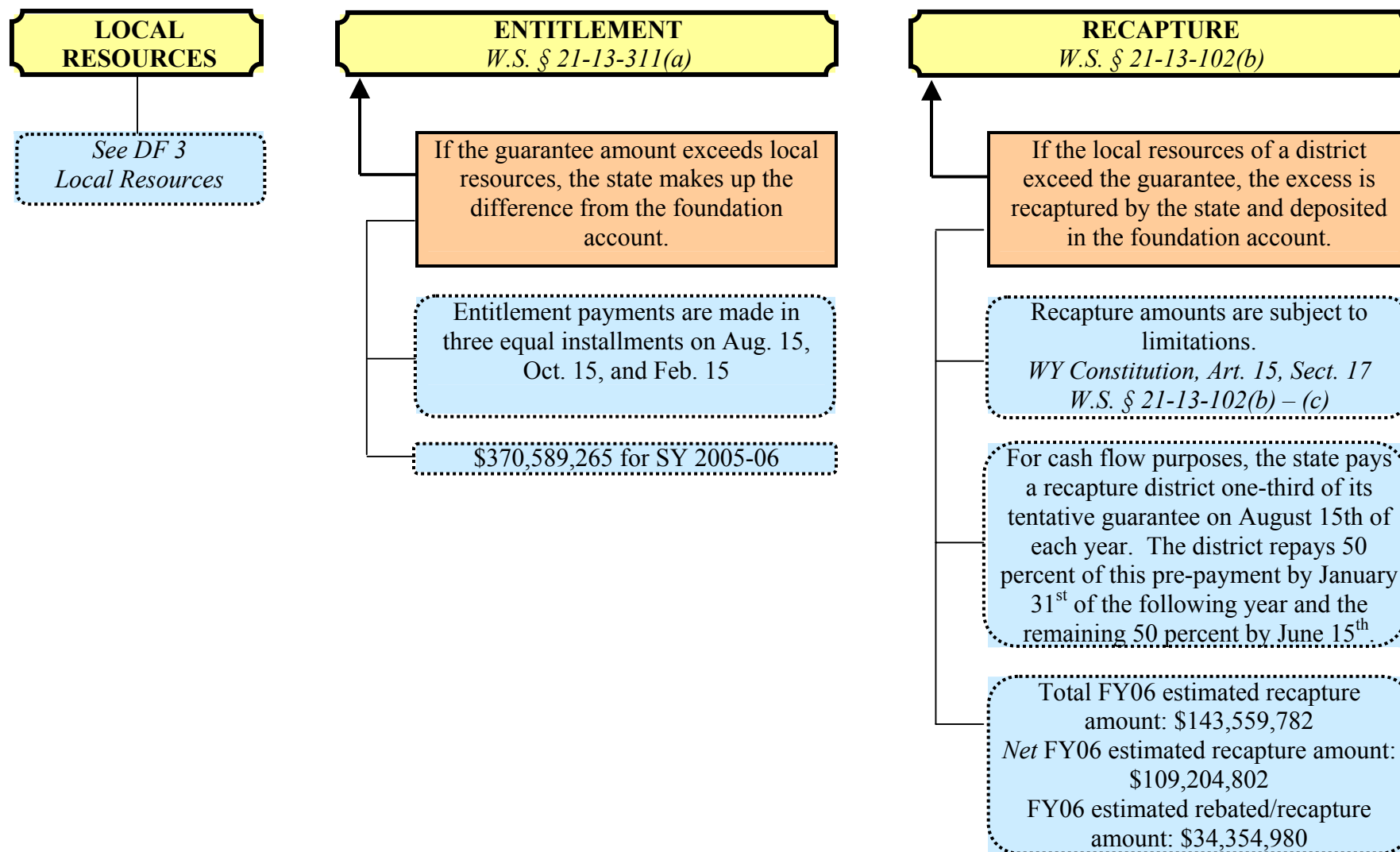
Summer school (\$4.5M), full day K (\$6.2M), reading assessment (\$3.7M), and major maintenance (\$33.7M) amounts are not contained within the block grant.

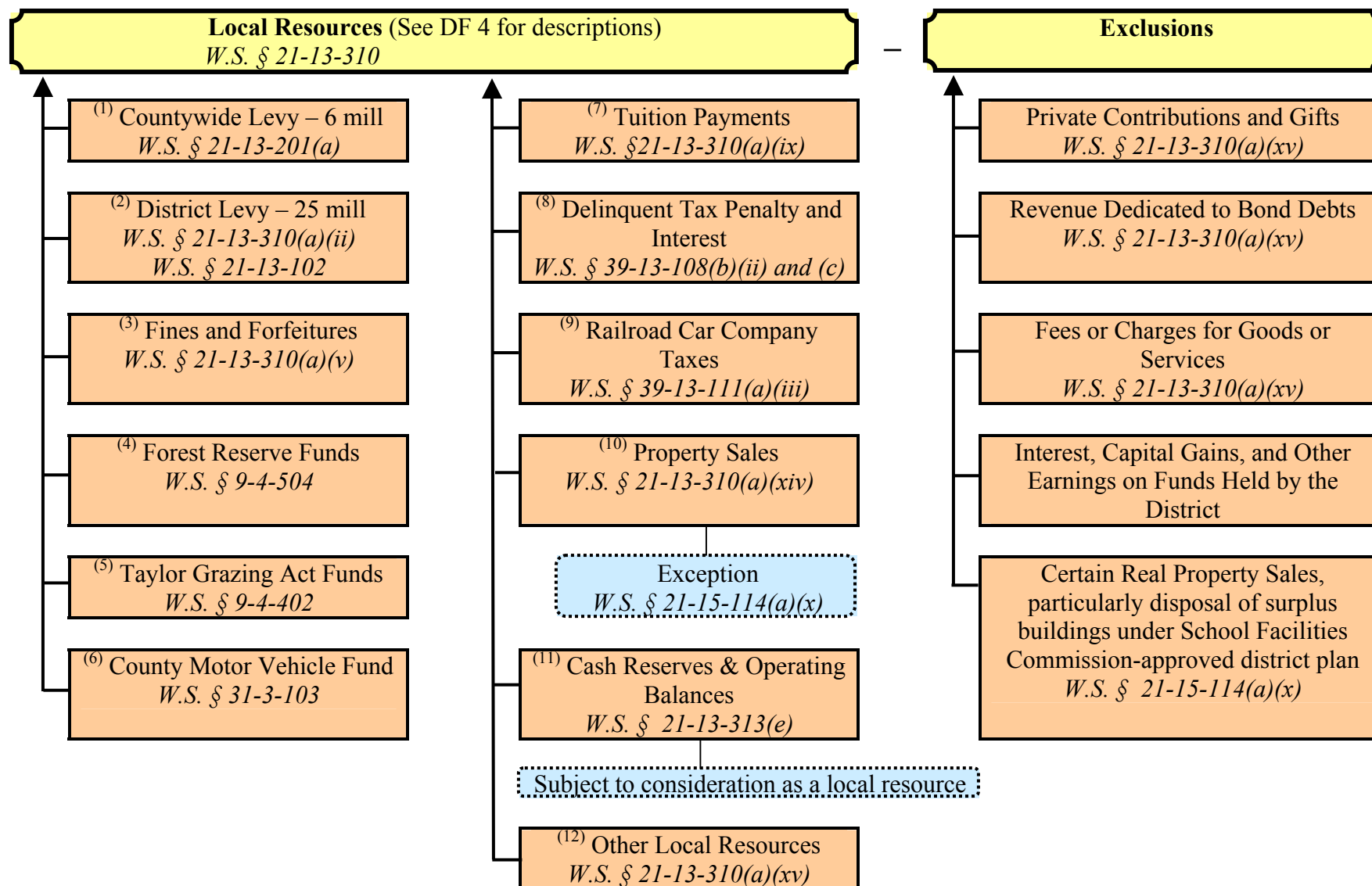
IV. DISTRICT FUNDING

The district funding is the guarantee less local resources and results in either an entitlement payment or state recapture. This section illustrates the process resulting in entitlement or recapture. Local resources and exclusions are outlined.



COMPONENTS





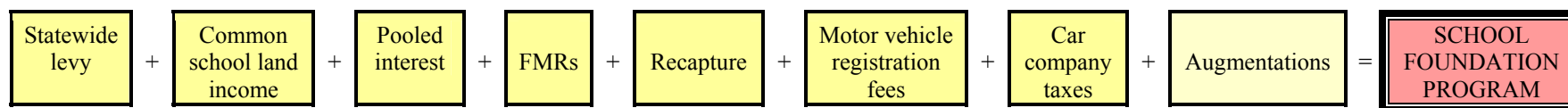
LOCAL RESOURCES

- (1) Countywide Levy:** Revenue generated from countywide 6 mill property tax.
- (2) District Levy:** Revenue generated from 25 mill property tax within the school district.
- (3) Fines and Forfeitures:** The district's share of fines and forfeitures distributed to it during the previous school year.
- (4) Forest Reserve Funds:** The district's share of forest reserve funds distributed to it during the previous year under federal law.
- (5) Taylor Grazing Act Funds:** The district's share of Taylor Grazing Act funds distributed to it during the previous year under federal law.
- (6) County Motor Vehicle Fund:** Revenue generated from motor vehicle licensing and registration, distributed in the same manner as property taxes.
- (7) Tuition Payments:** Revenue generated from tuition received during the previous school year.
- (8) Delinquent Tax Penalty and Interest:** The district's share of interest and penalties on delinquent taxes distributed to it during the previous school year.
- (9) Railroad Car Company Taxes:** The district's share of railroad car company taxes distributed to it during the previous school year.
- (10) Property Sales:** Any amount received by the district in the preceding year from the sale of real or personal property.
- (11) Cash Reserves & Operating Balances:** District's operating balance & cash reserve exceeding 15% of guarantee from the preceding year.
- (12) Other Local Resources:** Other revenues, not excluded, received or collected by the district during the previous school year.

V. REVENUES DEPOSITED IN THE SCHOOL FOUNDATION PROGRAM

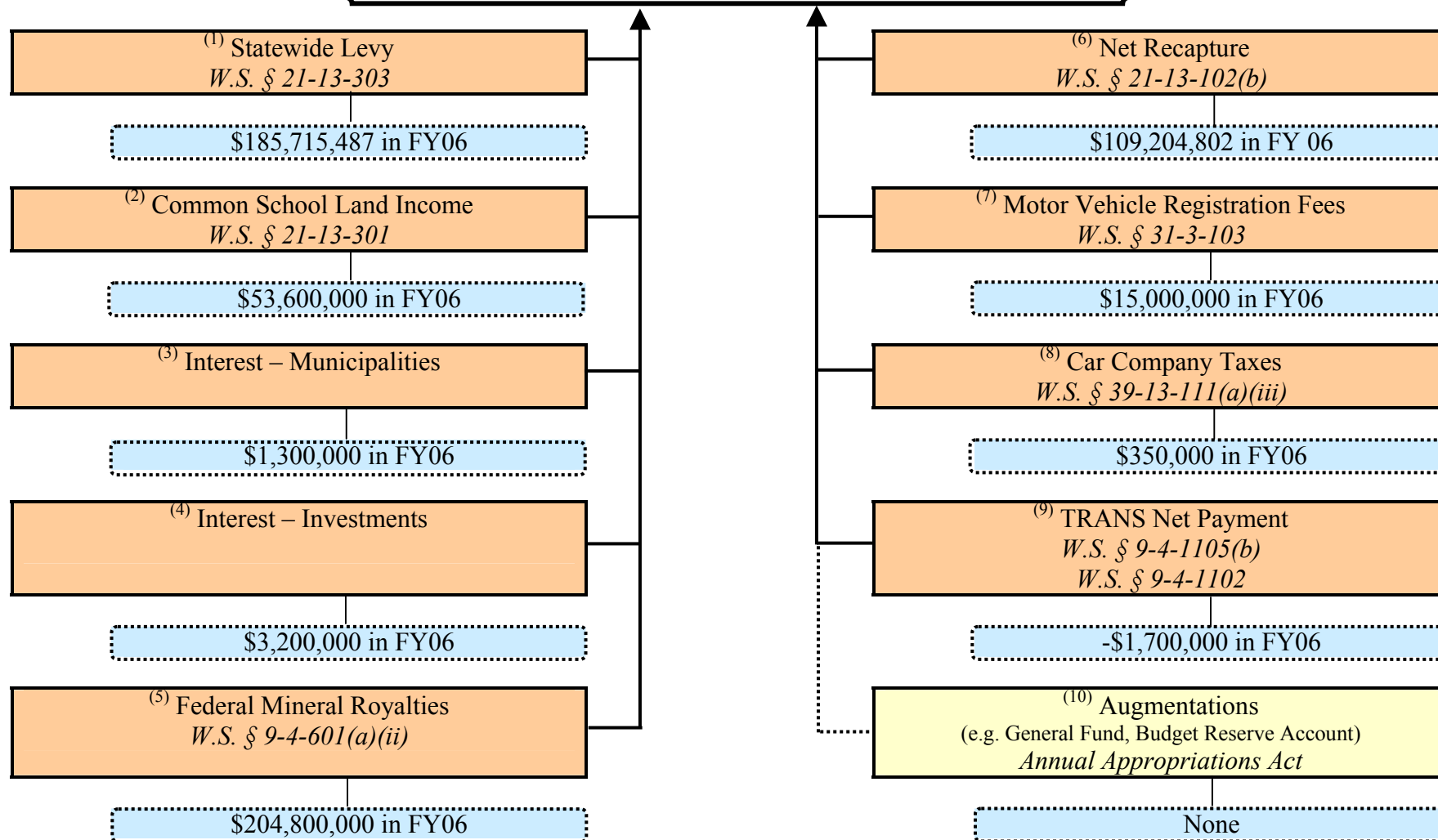
There are a number of revenue sources that fund the school foundation program. They are illustrated here. This illustration allows for the possibility for the regular funding to be augmented as necessary.

Statutory Authority:
W.S. § 21-13-306



FY06 FORECAST: COMPONENTS (JANUARY 2005 CREG ESTIMATES)

REVENUES DEPOSITED IN THE FOUNDATION PROGRAM



REVENUES

- (1) **Statewide Levy:** Revenue generated from 12 mill statewide property tax.
- (2) **Common School Land Income:** Revenue generated from the common school account within the permanent land income fund.
- (3) **Interest – Municipalities:** Interest derived from property tax holdings by the county prior to remitting it to the state.
- (4) **Interest – Investments:** Interest derived from the pooled earnings of the school foundation program account.
- (5) **Federal Mineral Royalties:** Revenue generated from federal payments, distributed under federal law, to the state for mining activity within the state.
- (6) **Net Recapture:** Monies recaptured from school districts with local resources exceeding their guarantee, less the rebated recapture.
- (7) **Motor Vehicle Registration Fees:** Revenue generated from motor vehicle licensing and registration, distributed in the same manner as property taxes.
- (8) **Car Company Taxes:** Revenue generated from railroad car company taxes, distributed in the same manner as property taxes.
- (9) **TRANS (Tax Revenue Anticipation Notes) Net Payment:** Interest earned on TRANS proceeds, minus issuance costs and interest payable from issued notes. (This number can be negative in some years depending on the financial environment.)
- (10) **Augmentations:** Any additional revenue directed by the Legislature to the School Foundation Program.

VI. FUNDING OUTSIDE THE GUARANTEE

